



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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COMPONENT PARTS OF WATERCRAFT: LIFE PRESERVERS

Issued June 12, 1970

Does the term "component part" in Rule 176 include life preservers?

RCW 82.12.030(4) exempts from use tax watercraft used primarily in commercial deep sea fishing operations outside the territorial waters of the state, and tangible personal property which becomes a component part of any such watercraft."

In Rule 176, the department has defined the term "component part" to include those things which are attached to and become a part of a watercraft, such as dories, gurdies and accessories, bait tanks, baiting tables and turntables, plus spare parts which are designed for ultimate attachment to a watercraft. The rule goes on to specify that the term does not include equipment or furnishings of any kind not so attached, nor consumable supplies. The term specifically excludes bedding, table and kitchen wares, fishing nets, hooks, lines, floats, hand tools, ice, fuel, and lubricants. In the department's opinion, life preservers fall within the class of items which do not qualify as component parts. Thus, retail sales tax is owed on these noncomponent parts as prescribed by Rule 176. The department feels that such items as life preservers, fishing nets, hooks, and lines may be said to be essential or necessary for the complete outfitting of a deep sea vessel, but they have never been classified by the department as component parts of a watercraft.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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